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SALES — IMPLIED WARRANTIES — WHOLESOMENESS OF FOOD FOR ANIMALS. — In an action to recover the price of food for animals, the defendant pleaded by way of recoupment that the food was decayed and unwholesome for animals. *Held*, that the plea is bad. *Dulaney v. Jones*, 57 So. 225 (Miss.).

Ordinarily the implied warranty of soundness of food applies only when it is intended for human consumption. *Lukens v. Freund*, 27 Kan. 664. But see *Houston Cotton Oil Co. v. Trammell*, 72 S. W. 244, 247 (Tex.). This accords with the statute of 51 Hen. 3, from which the doctrine arose. See *Burnby v. Bollett*, 16 M. & W. 644, 653 *et seq.* The rule rests upon the public policy to preserve health. See *Hoover v. Peters*, 18 Mich. 51, 55. Recovery upon an implied warranty of fitness might be allowed in some states if the seller knew the use to which the goods were to be put. *Preist v. Last*, [1903] 2 K. B. 148; *Houston Cotton Oil Co. v. Trammell*, *supra*; MASS. ACTS AND RESOLVES OF 1908, c. 237, § 15. However, in Mississippi the older common-law rule seems still to prevail and there is no warranty if the goods are specified. See *Otto v. Alderson*, 18 Miss. 476. *Cf. National Cotton Oil Co. v. Young*, 74 Ark. 144, 85 S. W. 92.

SALES — RIGHTS AND REMEDIES OF SELLER — MEASURE OF DAMAGES FOR REFUSAL OF BUYER TO ACCEPT STOCK. — The defendant contracted to repurchase stock from the plaintiff at par if it should discharge the plaintiff from its employment. The defendant discharged the plaintiff and refused to take the stock. *Held*, that the plaintiff can recover the par value of the stock. *Strait v. Northwestern Steel & Iron Works*, 134 N. W. 387 (Wis.).

The decision rests mainly upon two Massachusetts cases of executory contracts for the sale of stock. *Thorndike v. Locke*, 98 Mass. 340; *Pearson v. Mason*, 120 Mass. 53. It is interesting to notice that the case upon which these are rested is one of an executed contract in which title had passed, and which expressly repudiates such a result where title has not passed. *Thompson v. Alger*, 53 Mass. 428. There is in some jurisdictions an established doctrine that the seller of personalty may have, even at law, this remedy, which amounts to specific performance. *Dustan v. McAndrew*, 44 N. Y. 72; *Osgood v. Skinner*, 111 Ill. App. 606. And, consistently enough, a court has even ordered that the seller keep the stock until the judgment is satisfied. *Finlayson v. Wiman*, 84 Hun (N. Y.) 357, 32 N. Y. Supp. 347. Several jurisdictions allow this specific performance only where the goods are of a variety not readily salable and to which, therefore, a market price cannot readily be fixed. See WILLISTON, SALES, § 564. And some cases seem to rely upon the fact that a specified block of stock is meant. *Pittsburgh Hardware & Home Supply Co. v. Brown*, 174 Fed. 981; *Reynolds v. Callender*, 19 Pa. Super. Ct. 610. Others, however, allow it as a matter of course, apparently ignoring any limitation of the rule. *Osgood v. Skinner*, *supra*; *Finlayson v. Wiman*, *supra*.

TAXATION — EXEMPTIONS — PROPERTY USED EXCLUSIVELY FOR CHARITABLE PURPOSES. — A fraternal order owned a clubhouse open only to members. In one part of the clubhouse meals and drinks were sold, and the net proceeds devoted to charitable work among the members and the public at large. The state constitution provided that "property used exclusively for . . . charitable purposes . . . shall be exempt from taxation." *Held*, that the clubhouse is exempt. *Salt Lake Lodge v. Groesbeck*, 120 Pac. 192 (Utah).

For purposes of exemption from taxation fraternal orders are generally regarded as charities. *Plattsmouth Lodge v. Cass County*, 79 Neb. 463, 113 N. W. 167; *Hibernian Benevolent Society v. Kelly*, 28 Or. 173, 42 Pac. 3. *Contra, City of Bangor v. Rising Sun Lodge*, 73 Me. 428. But where only "purely public charities" are exempt, fraternal orders which confine their benefactions to their own members are taxable. *Philadelphia v. Masonic Home*, 160 Pa. St.